

IN THE SPECIFICATION

Please amend the paragraph at page 38, lines 20-24, as follows:

The extension regions EX11 and EX12, the source – drain regions SD11 and SD12 and the side wall spacer ~~[[SW1]]~~ SW2 are formed through the same steps as those described with reference to Figs. 7 to 9. As shown in Fig. 18, consequently, it is possible to obtain such a structure that the side wall spacer ~~[[SW1]]~~ SW2 is formed on the side surface of the polysilicon film PS21.

Please amend the paragraph at page 72, lines 3-6, as follows:

Through the same steps as those described with reference to Figs. 1 to 5, first of all, the trench isolation oxide film ST21 is formed in a surface of the SOI layer 3 of an SOI substrate 10 as shown in ~~[[Fig.]]~~ Figs. 59 and 60. In Fig. ~~[[59]]~~ 60, only the trench isolation oxide film ST21 portion is shown for convenience.

Please amend the paragraph at page 73, lines 14-16, as follows:

In the bulk device 900A, a deeper trench isolation oxide film ~~[[ST22]]~~ 92 is provided in place of the trench isolation oxide film ST21. Since other structures are the same as those of the SOI device 900, repetitive description will be omitted.

Please delete the Abstract at page 85, lines 1-10, and insert therefor the following new Abstract: